

B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re Lehman Brothers Holdings Inc., et al., Debtors.

Case No. 08-13555 (JMP)
(Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

SMC Credit Opportunities Fund, Ltd.

Name of Transferee

Name and Address where notices to transferee should be sent:

Gregory P. Ho
Spring Mountain Capital, LP
65 East 55th Street, 33rd Floor
New York, NY 10022

Phone: (212) 292-8310

Last Four Digits of Acct #: _____

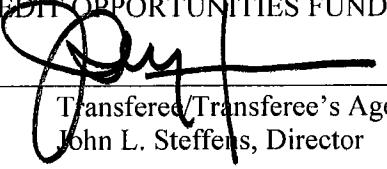
Name and Address where transferee payments should be sent (if different from above):

Phone: _____

Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

SMC CREDIT OPPORTUNITIES FUND, LTD.

By: 
Transferee/Transferee's Agent
John L. Steffens, Director

Date: 3/24/10

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 Y.S.C. §§ 152 & 3571.

EXHIBIT A

FORM OF EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, Goldman Sachs SMC Credit Opportunities 2008 Fund, L.P. ("Transferor") hereby unconditionally and irrevocably transfers and assigns to SMC Credit Opportunities Fund, Ltd. ("Transferee") 100% of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) against **Lehman Brothers Special Financing Inc. (the "Debtor")**, the **debtor in Case No. 08-13888 (JMP)** pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") and the relevant portion of any and all proofs of claim (No. 15900) filed by Transferor with the Bankruptcy Court in respect of the foregoing claim.

Transferor hereby waives any objection to the transfer of the claim to Transferee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Transferor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Transferor transferring to Transferee the foregoing claim, recognizing Transferee as the sole owner and holder of the claim, and directing that all payments or distributions of money or property in respect of the claim be delivered or made to Transferee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed this 15th day of March, 2010.

GOLDMAN SACHS SMC CREDIT
OPPORTUNITIES 2008 FUND, L.P.

By: GOLDMAN SACHS SMC CREDIT
OPPORTUNITIES 2008 ADVISORS, L.L.C., its
general partner

By:

Name:
Title:

**Kenneth A. Topping
Chief Operating Officer
GSAM Fixed Income**

MAR 17 2010

SMC CREDIT OPPORTUNITIES FUND, LTD.

By: 
Name: Gregory P. Ho
Title: Director